



## CLARK COUNTY BOARD OF EQUALIZATION

[www.clark.wa.gov](http://www.clark.wa.gov)

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / [BOE@clark.wa.gov](mailto:BOE@clark.wa.gov)

### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER: LAMBERT LORNA F & LAMBERT CHRISTOPHER M**

LAMBERT LORNA F & LAMBERT CHRISTOPHER M  
23308 NE 148th St  
Brush Prairie, WA 98606

**ACCOUNT NUMBER:** 205684-000

**PROPERTY LOCATION:** 23308 NE 148th St  
Brush Prairie, WA 98606

**PETITION:** 134

**ASSESSMENT YEAR:** Valued January 1, 2021      **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
<b>ASSESSED VALUE</b>			
Land	\$ 292,080	\$	292,080
Improvements	\$ 462,928	\$	379,920
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 755,008</b>	<b>BOE VALUE</b>	<b>\$ 672,000</b>

Date of hearing: January 6, 2022

Recording ID# LAMBERT

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Rose

Appellant:

Lorna Lambert

Assessor:

None

# **ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

## **Continued**

### **FACTS AND FINDINGS**

The subject property is a 1.5-story residence with 3,803 square feet, built in 1990 and is of average plus construction quality located on 5 acres. The property includes a detached garage measuring 440 square feet with 570 square feet of living space attached.

The appellant stated that a home down the street from the subject sold for \$750,000 in August 2020. It is significantly nicer than the home but is \$5,000 less than the subject's assessment. Three comparables were discussed. Comparable 1 sold on April 2020 for \$600,000. It is 3,600 square feet and has been completely remodeled. Comparable 2 has had the entire inside redone. Comparable 3 sold for \$750,000. It has been extensively remodeled and has a very large, finished shop that could house three RVs. Pictures were presented showing the state of the original appliances and fixtures. The subject has many original fixtures and appliances, with many things in disrepair. The home has a leak in the roof and an incorrectly installed stairway to the basement level, which is staggered and dangerous. The home is impacted by seasonal changes, with the basement floor buckling due to being incorrectly installed. There are egress issues with the deck, needing repair for safety reasons. The subject has a detached garage with what is considered a rec room. There is a bathroom but no kitchen. The recent comparables found ranged from \$600,000 to \$625,000. The appellant requested a value of \$600,000.

The Assessor's evidence included three sales adjusted for time and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The appellant gave a presentation on continuing issues with the home and discussed comparable properties nearby that were more like their home because of lack of updating. Leaking and other critical issues continue to plague the property. The evidence provided only indicates that the property increased because of general increases in property values but continues to suffer from improper installation of certain aspects of the home. The apartment mentioned by the Assessor is only a recreation room with a bathroom but no kitchen. The prior year value time adjusted supports a value of \$672,000.

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$672,000 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on February 3, 2022  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

**NOTE:** This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, [www.clark.wa.gov/boardofequalization](http://www.clark.wa.gov/boardofequalization), the Assessor's Office or the Washington State Board of Tax Appeals.

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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** DYE ERIK

DYE ERIK  
28600 NE 197TH AVE  
Battle Ground, WA 98604

**ACCOUNT NUMBER:** 232935-000

**PROPERTY LOCATION:** 28600 NE 197TH AVE  
Battle Ground, WA 98604

**PETITION:** 699

**ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
<b>ASSESSED VALUE</b>			
Land	\$ 291,356	\$	291,356
Improvements	\$ 532,075	\$	300,000
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 823,431</b>	<b>BOE VALUE</b>	<b>\$ 591,356</b>

**Date of hearing:** January 6, 2022

**Recording ID#** DYE

**Hearing Location:** By remote WebEx video conference and/or teleconference

**Attendees (all through virtual conference):**

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
Lisa Bodner  
John Rose

Appellant:  
Erik Dye

Assessor:  
None

# **ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

## **Continued**

### **FACTS AND FINDINGS**

The subject property is a 1.5-story residence with 2,692 square feet, built in 2005 and is of good construction quality located on 7.44 acres. The property includes a detached garage measuring 1,008 square feet.

The appellant referred to their submitted materials. The home was purchased for \$516,500 in late 2019. The home had been on the market for months and was an arms-length transaction. A neighboring property was purchased for \$710,000 recently. It has 2.5 acres, extra bedrooms, an extra bathroom, and extensive custom carpentry. The subject is a log-built home and is being compared by the Assessor's Office to nice homes in Battle Ground. It has one bedroom and was not fully finished. The appellant submitted three comparable sales [#233525-000 sold for \$585,000 in June 2020; #232949-005 sold for \$499,000 in November 2020; and #233793-000 sold for \$620,000 in April 2020]. The comparable properties had 3 or more bedrooms and were fully finished.

The appellant requested a value of \$591,356.

The home is not a traditional home but a log home with only one bedroom and was not fully finished. The purchase history provides a significant benchmark for the property value. In addition, the appellant provided comparable sales to indicate other more desirable homes sold for amounts significantly lower than the assessed value of the subject home. The trended purchase price indicates a value of \$580,000. The appellant requested value of \$591,356 is appropriate.

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$591,356 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

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The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

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## CLARK COUNTY BOARD OF EQUALIZATION

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### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER: BURCHETT TODD P & BURCHETT MELISSA LR ETAL**

BURCHETT TODD P & BURCHETT MELISSA LR ETAL  
30904 NE 10th St  
Washougal, WA 98671

**ACCOUNT NUMBER:** 142269-000

**PROPERTY LOCATION:** 30904 NE 10th St  
Washougal, WA 98671

**PETITION:** 452

**ASSESSMENT YEAR:** Valued January 1, 2021      **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
<b>ASSESSED VALUE</b>			
Land	\$ 259,669	\$	259,669
Improvements	\$ 665,653	\$	665,653
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 925,322</b>	<b>BOE VALUE</b>	<b>\$ 925,322</b>

**Date of hearing:** January 6, 2022

**Recording ID#** BURCHETT

**Hearing Location:** By remote WebEx video conference and/or teleconference

**Attendees (all through virtual conference):**

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Rose

**Appellant:**

None

**Assessor:**

None



# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story residence with 2,374 square feet, built in 1990 and is of good construction quality located on 5.5 acres. The property includes a secondary residence measuring 1,634 square feet with 1,442 square feet of unfinished basement space.

The appellant submitted one comparable sale [#142202-000 sold for \$475,000 in September 2020].

The appellant requested a value of \$549,902.

The Assessor's evidence included six sales adjusted for time, 2021 property information cards, and a cover letter recommending no change to the assessed value.

Neither the appellant nor the Assessor's comparable sales were adequate for the valuation of the subject property therefore the assessed value is presumed correct at a value of \$925,322.

## DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$925,322 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on February 3, 2022  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER: SCHNELL LOUIS C & SCHNELL BETTY TRUSTEE**

SCHNELL LOUIS C & SCHNELL BETTY TRUSTEE  
20102 NE 16th St  
Camas, WA 98607

**ACCOUNT NUMBER:** 172753-000

**PROPERTY LOCATION:** (NO SITUS ADDRESS)  
LOCATION: #1 SEC 20 T2N R3EWM 40.55A

**PETITION:** 454

**ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		<b>BOARD OF EQUALIZATION</b>	
<b>ASSESSED VALUE</b>		<b>(BOE) VALUE</b>	
Land	\$ 5,264,226	\$	1,000,000
Improvements	\$ 0	\$	0
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 5,264,226</b>	<b>BOE VALUE</b>	<b>\$ 1,000,000</b>

Date of hearing: January 6, 2022

Recording ID# SCHNELL

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Rose

Appellant:

Louis Schnell

Betty Schnell

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 40.55-acre parcel of land. The property includes a general-purpose building measuring 6,400 square feet, a general-purpose building measuring 2,400 square feet, and a machine shed measuring 950 square feet.

The appellants stated that the value of \$858,000 is supported, as the land is still in poor condition. At the time of this hearing, the land is flooded and is generally only good for hay farming. There are no comparable sales in the area. The Department of Natural Resources has expressed some interest in buying the property, but no sufficient offers have been received. The appellant submitted documentation of the circumstances.

The appellant requested a value of \$858,000.

The property continues to be in a flood area and is only good for farming in the dry season. The appraisal conducted in prior years continues to be the only valid value measure for the subject property. The value derived from trending the prior year value at 12% supports a value of \$1,000,000. The taxable value continues to enjoy a farming valuation.

## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$1,000,000 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on February 3, 2022  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** KOETHE GERALDINE P

HUGHES PATRICIA  
2916 NW 133RD St  
Vancouver, WA 98685

**ACCOUNT NUMBER:** 148154-000

**PROPERTY LOCATION:** 800 NW Sluman Rd  
Vancouver, WA 98665

**PETITION:** 1302

**ASSESSMENT YEAR:** Valued January 1, 2020      **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

**Assessor determination:** Deny the Senior Exemption for the 2020 assessment.

**BOE determination:** The Senior Exemption Status has been met for 1/3 of the property value for the 2020 assessment.

Date of hearing: January 6, 2022

Recording ID# KOETHE

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Rose

Appellant:

Patricia Hughes (Representative)

Assessor:

None

# **ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

Continued

## **FACTS AND FINDINGS**

The subject property is a ranch-style residence with 1,320 square feet, built in 1955 and is of average construction quality located on 0.42 acres.

The appellant's representative stated that Geraldine Koethe passed away on December 27th, 2020. Geraldine's wish was for Robert Koethe, her 62-year-old disabled son, to be able to live in the home after her passing. He is currently the only one living in the home. No rent is paid by him, so no income is received by the other owners, who are the other siblings. The will divided ownership of the home to the five children with 1/3 ownership going to Robert. The Assessor's Office stated that they could only grant a reduction on the 1/3 owned by Robert. On December 20th an email was received that the exemption request was approved and subsequently two Change of Value Notices were received for 2020 and 2021 assessments. The appellant submitted documentation of the circumstances.

The appellant requested that the exemption be allowed for 2020.

The evidence indicates that the appellant has lived in the home for many years and became a 1/3 owner upon the death of the mother, Geraldine P. Koethe, on December 27, 2020. Since the appellant has met all of the criteria stated in the letter from the Assessor's office, the appellant must qualify for 1/3 of the property value as of December 27, 2020 and future years.

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's preponderance of evidence.

The exemption status requirements have been met as of December 27, 2020 and forward.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

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The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

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